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Attorneys for KenSa LLC
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, et al

Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**SUPPLEMENTAL RESPONSE OF KENSA LLC TO (I) DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED CLAIMS; (B) UNTIMELY EQUITY CLAIM; (C) INSUFFICIENTLY DOCUMENTED CLAIMS; (D) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIM, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO MODIFICATION AND MODIFIED CLAIMS ASSERTING RECLAMATION AND (II) STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF OF CLAIM
NUMBER 14109 (KENSA LLC)**

KenSa LLC ("KenSa") states the following in support of its supplemental response ("Supplemental Response") to (I) Debtors' Twenty-First Omnibus Objection pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to certain (A) Duplicate or Amended Claims; (B) Untimely Equity Claim; (C) Insufficiently Documented Claims; (D) Claims not Reflected on Debtors' Books and Records, (E) Untimely Claim, and (F) Claims Subject to Modification, Tax Claim Subject to Modification, and Modified Claims Asserting Reclamation ("Twenty-First

Omnibus Objection”) and (II) Statement of Disputed Issues with Respect to Proof of Claim Number 14109 (KenSa LLC) (“Statement”):

INTRODUCTION

1. On July 31, 2006, KenSa filed proof of claim #14109 in the total amount of \$165,738.24 as a general unsecured claim (“Claim”).
2. On September 21, 2007, Debtors filed the Twenty-First Omnibus Objection to the Claim. In the Twenty-First Omnibus Objection, Debtors sought to reduce the Claim from \$165,738.24 to \$35,657.84.
3. On October 18, 2007, KenSa filed its response to the Twenty-First Omnibus Objection (“Response”) arguing that Debtors failed to provide any evidence for the proposed reduction.
4. On December 4, 2007, Debtors filed their Statement with respect to the Claim.
5. In their Statement, Debtors modified the amount by which they seek to reduce the Claim. Now, Debtors do not dispute \$55,967.51 of the Claim. The Statement identifies two portions of the Claim that are still disputed by Debtors:
 - (a) Debtors assert that \$60,238.09 of the Claim should be disallowed because it is based on a cancellation claim for Invoice No. M39123 for which Delphi alleges KenSa has not provided proof (“Cancellation Portion”); and

- (b) Debtors assert that \$49,532.64 of the Claim should be disallowed because it is based on invoices for defective materials that have been returned by Debtors in the ordinary course of business (“Returned Materials Portion”).

6. Debtors failed to comply with paragraph 9(d) of the Claims Objection Procedures Order [Docket #6089] (“Order”) because they did not attach any documentation to their Statement supporting the reduction of the Claim.

7. Contrary to Debtors claims in the Statement, KenSa provided proof of the Cancellation Portion of the Claim to Debtors upon their request. On August 16, 2007, counsel for KenSa forwarded the back up data for the Cancellation Portion of the Claim to Karin Harbour of Delphi. Further, KenSa asserts the Cancellation Portion of the Claim is valid. See Affidavit of Hal Zaima, attached as Exhibit A and attached documentation.

8. On December 10, 2007, representatives from Debtors and KenSa participated in a phone conference to discuss the Claim. At that time, KenSa requested information from Debtors regarding the Returned Materials Portion of the Claim, especially regarding invoice numbers relating to the Returned Materials Portion. KenSa received the materials less than one week ago and has not yet completed its review of the materials.

9. KenSa submits this Supplemental Response under paragraph 9(e) of the Order.

10. KenSa reserves the right to supplement this Supplemental Response and to provide deposition testimony from Debtors’ representatives. KenSa further reserves the right to challenge the Order because it violates due process rights, and is fundamentally unfair in light of

the approach taken by Debtors to claims reconciliation and Debtors' own failure to observe the procedures set forth in the Order.

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By: /s/ Ralph E. McDowell
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December 17, 2007

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing ***Supplemental Response of KenSa LLC to (I) Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims; (B) Untimely Equity Claim; (C) Insufficiently Documented Claims; (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claim, and (F) Claims Subject to Modification, Tax Claim Subject to Modification and Modified Claims Asserting Reclamation and (II) Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 14109 (KenSa LLC)*** was electronically filed using the Court's CM/ECF filing system, and that a true and correct copy of the same was served via Federal Express to the parties identified below:

Delphi Corp.
5725 Delphi Drive
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Troy, Michigan 48098

Skadden Arps Slate Meagher & Flom LLP
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Chicago, Illinois 60606

and

The Honorable Robert D. Drain
United States Bankruptcy Judge
U.S. Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 610
New York, New York 10004

Dated: December 17, 2007

/s/ Ralph E. McDowell
Ralph E. McDowell